COVERNMENT OF INDIA FINANCE DEPARTMENT (GENTRAL REVENUES)

Memorandum

on

Excise (Hemp Drugs) Administration in India

for

1930-31

15th Edition



CALCUTTA GOVERNMENT OF INDIA PRESS 1932

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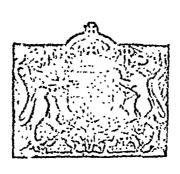
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CHAPTER I.

MADRAS PRESIDENCY.

- 1. General revenue statistics.—The hemp drugs receipts for the year 1930-31 amounted to Rs. 20.25,310 and formed 3.9 per cent of the total excise revenue of the Presidency. Rs. 11.10 lakhs were realised by duty and Rs. 9.15 lakhs by vend fees. Charas was not consumed in this Presidency. The receipts were derived entirely from ganja and bhang. The right of vend of these drugs was sold together. From the statistics of duty realised on issues within the Presidency for the year given in Imperial Form I of the Excise Administration Report, it will be seen that ganja accounted for 97.7 per cent of the duty. The hemp drugs receipts for the year 1929-30 amounted to Rs. 21,86,262 and formed 3.7 per cent of the total excise revenue. In 1912-13 the revenue from these drugs was Rs. 7,24,000 and the percentage to total excise revenue was 2.2 (vide Statement II).
- 2. Cultivation, storage and supply.—Madras produced its own supply of hemp drugs. Imports of the drugs into the Presidency were prohibited. Madras also supplied the demand of the Indian States and French Settlements within the Presidency limits. Coorg did not take its supply from this Presidency.

Cultivation of the hemp plant was prohibited throughout the Presidency except (a) in the Bapatla taluk of the Guntur district and (b) the Hosur taluk of the Salem district where it was permitted under licence. The area cultivated during 1930-31 was 152 acres against 219 acres in 1929-30 in the Guntur district. The cultivation of gaaja continued during the year in 80 acres in the Hosur taluk of the Salem district as an experimental measure. The cultivation at Santhavasal was provisionally closed. In 1912-13 the total area cultivated amounted to 209 acres.

The licensees were required to convey their produce to public storehouses established by Government at Santhavasai, Vetapalem and Mathigiri and removal of these drugs from the storehouses for consumption was permitted only on payment of duty at the prescribed rates, viz., Rs. 25 per seer of ganja and Rs. 7-8-0 per seer of bhang. In 1912-13 the rates of duty were Rs. 7-8-0 per seer of ganja and Rs. 3 per seer for bhang. The storehouses were in charge of Assistant Inspectors of the Excise Department (on Rs. 150—200 per mensem); a temporary establishment of 1 Assistant Inspector on Rs. 150—200 per mensem with extra Sub-Inspectors (on Rs. 60—90 per mensem each) was employed at each of the centres, viz., Vetapalem and Hosur to supervise the cultivation and harvesting operations. The staff sanctioned for the Botanical investigation of the cultivation of ganja with a view to improve the quality and outturn continued its work during the year.

3. Vend arrangements.—The storehouses supplied retail vendors throughout the Presidency. Small shops could also obtain their supplies from other shops in the same district. Licences for retail sale were sold during the year by auction. The total number of retail shops in 1930-31 was

452 against 456 in the preceding year and 538 in 1912-13. The figures relating to the average area per shop and the number of shops per 100,000 of population are given below—

			Year.			Average area per shop in square miles.	No. of ghops per 100,000 of population.		
1930-31	•	• .				• , ,	·	315:30	1.07
1929-30		٠		•		•		312.23	1.08
1912-13	•	•	•	•	•	•	•	264-55	1:30

- 4. Consumption and average taxation.—The total consumption of ganja, bhang and their preparations in 1930-31 was 48,081 seers giving an average consumption of 1'1 seer per 1,000 of population according to the census figures of 1921; the average incidence of taxation amounted to Rs. 41.59 per seer of which Rs. 22.56 was derived from duty. In 1929-30 the total consumption of hemp drugs amounted to 48,970 seers against 52,478 seers in 1912-13. The average consumption of hemp drugs per 1,000 of population in 1929-30 was 1.2 seers compared with 1.3 seers in 1912-13. The average incidence of taxation per seer of hemp drugs in 1929-30 amounted to Rs. 40.56 against Rs. 13.8 per seer during the year 1912-13.
- 5. Hemp drugs offences.—The total number of offences relating to hemp drugs increased from 370 to 443. This increase in the number of offences occurred mostly under the head "illicit cultivation of the hemp plant." The smuggling of Mysore ganja was practically stopped owing to the superior quality of the drug produced in this Presidency.

Smuggling to Ceylon was carried on on a large scale by Jaffnavite smugglers. Owing to the constant watch maintained at Tuticorin harbour during the year the smugglers seemed to have transferred their base of operations to the French ports of Karikal and Pondicherry. The Excise Intelligence Bureau staff at Villupuram detected 4 cases involving nearly 19 seers of ganja intended for smuggling to Ceylon viā Pondicherry. Another batch of 3 cases, was detected near Mayavaram in which the drug was destined for Ceylon viā Karikal. The French police at Karikal also seized about 15 seers intended for Ceylon while the consignment was about to be loaded in a catamaran. Smuggling through the southern ports was also in existence and the Excise Intelligence Bureau staff detected 3 cases involving about 6 seers intended for Ceylon through Dhanushkodi. Besides these the local Excise and Customs Officers reported cases of smuggling.

		•

or admixture thereof not exceeding one tola or bhang or any preparation or admixture thereof not exceeding 5 tolas. Export by sea to foreign countries beyond India was permitted from the warehouse at Bombay only. All exports were subject to payment of duty, except those in respect of which any remission or refund of duty could be allowed in accordance with special arrangements entered into with the importing States concerned. States which had agreed to assimilate their system of hemp drugs administration to that in force in British territory, or to take other adequate measures for the protection of the British hemp drugs revenue were allowed a refund of 13/14ths of the duty leviable on drugs supplied to them from British warehouses, whilst a fixed annual compensation liable to subsequent adjustment on the basis of actual revenue realised was paid to those which had leased their hemp drugs revenue to the British Government.

Statistics of import and export of drugs in the Presidency proper are furnished in Imperial Return IV-A and in paragraph 28 of the Provincial Excise Administration Report for the year 1930-31. During the year 55 maunds of ganja and 26 maunds of bhang were exported to Indian States from the Presidency proper. During the year 9 maunds of ganja were exported to foreign countries.

9. Transport, private possession, duty and vend arrangements.—The maximum quantities of hemp drugs which could be transported without a permit from one place to another within the Presidency, or sold by retail, were five tolas in the case of ganja or any preparation or admixture thereof and one-fourth of a seer or twenty tolas in the case of bhang or any preparation or admixture thereof. The rates of duty leviable on the drugs during the years 1912-13, 1929-30 and 1930-31 were as follows:—

	·		,					
	-					1912-13.	1929-30.	1930-31.
		-				Rs. a. p.	Rs. a. p.	Rs. a. p.
On ganja	•	•	•	•	•	6 0 0	35 0 0	35 0 0
On bhang	•	•	•	•	•	100	3 0 0	4 0 0

Wholesale vend of these drugs was carried on separately from retail vend. Licenses for wholesale vend were issued to persons approved by the Collector and the Commissioner on payment of a fixed annual fee of Rs. 15 each. The privilege of retail vend at each shop was sold separately by public auction. In the year under report, 20 wholesale and 518 retail licenses were issued. In the previous year 20 wholesale and 516 retail licenses were issued against 20 wholesale and 572 retail licenses in 1912-13.

10. Hemp Drugs offences.—During the year the number of cases relating to hemp drugs increased from 742 to 1,066.

11. Total consumption and average taxation.—The total consumption of hemp drugs in 1930-31 amounted as detailed below to 743 maunds or 1.6 seers per 1,000 of population, according to the provisional figures of the census of 1931. The average consumption of all kinds of hemp drugs taken together per 1,000 of population amounted to 2.5 seers in the previous year, against 4.0 seers during the year 1912-13.

					_						
	•				•	•		•	1912-13.	1929-30.	1930-31.
		•		<u></u>		•	-		Mds.	Mds.	Mds.
Ganja ,	•	•	•	•	•,	•	•		1,264	790	511
Bhang .	•	•	•	•		•			208	197	199
Charas	•		•	•			•	-	136	•••	•••
								•	· t	1 1	1

The average taxation was Rs. 70.56 per seer comprising Rs. 40.09 on account of duty and Rs. 30.47 on account of vend fees. The average taxation per seer of all sorts of hemp drugs taken together in 1929-30 was Rs. 64.71 against Rs. 11.6 in 1912-13. The consumption of charas is entirely prohibited in the Presidency proper.

CHAPTER III.

SIND.

- 12. General revenue statistics.—The hemp drugs receipts for the year ending 31st March 1931, amounted to Rs. 5.97,150 being 21.71 per cent of the total excise receipts for the province. Of this Rs. 2,95,210 represented duty and Rs. 3,02,240 vend fees. In 1929-30 the revenue from hemp drugs amounted to 6.27 lakks against 5.08 lakks in the year 1912-13.
- 13. Cultivation, manufacture and storage.—The cultivation of bhang was permitted only in Deh Bubak of the Larkana District. The cultivation of bhang was permitted under license as usual. Licenses were issued free of charge and licensed cultivators could either sell their crops to licensed manufacturers or could on obtaining a manufacturing license themselves, harvest and sell their crops on their own account. In either case the crops were harvested and bhang manufactured therefrom with the permission of the local Excise Officer and under his supervision. A fee of rupee one per annum was charged for license to manufacture. All manufactured bhang was required to be stored in the bonded warehouse at Bubak, close to the area licensed for cultivation. From this central warehouse, bhang was issued on payment of duty to local licensed dealers. For the storage of bhang in the warehouse, a small rent was charged and all issues therefrom were made under strict supervision. In 1930-31, 40 acres were cultivated but the crop was not harvested during the year. The area sown in 1929-30 (60 acres) produced 2,249 maunds, 9 seers and 60 tolas of bhang.
 - 14. Import and export.—Lisensed vendors obtained their supplies of bhang from the Bubak Bonded Warehouse in Larkana District or wholesale depots on payment of duty. There was no production of charas and ganja in Sind. Warehouses for the import and storage of charas and ganja in bond were also established at Karachi, Hyderabad and Sukkur in August 1924. The licensees were permitted to import ganja in bond from Ahmednagar (Bombay Presidency) and charas from the Punjab. Permits for imports in bond were issued only by the Collector of the District in which the bonded warehouse was situated. The duty on drugs was levied at the time of issues from the bonded warehouse. Import by private persons was prohibited but bonâ fide travellers coming from foreign territory could import for their own use charas, ganja and bhang or any preparation or admixture thereof in quantities not exceeding 1/4, 1 and 5 tolas respectively.

Export from Sind to Baluchistan was at first permitted on payment of an export fee of annas 8 per maund but the practice of levying fees on exports of hemp drugs from Sind to Baluchistan was discontinued. Such exports were governed by the Sind Hemp Drugs Rules.

15. Transport, private possession, duty and vend arrangements.—The maximum quantities of hemp drugs which could be transported without a permit from one place to another within Sind or sold by retail were 5 tolas in the case of ganja or any preparation or admixture thereof, one tola in the case of charas or any preparation or admixture thereof, and one fourth of a seer or

twenty tolas in the case of *bhang* or any preparation or admixture thereof. The duty leviable on hemp drugs per seer in 1912-13, 1929-30 and 1930-31 was as follows:—

								Duty per seer.									
		•		~				1912-	13.		1929	-30.			1930	-31.	
								Rs.	۵.	P.	Rs.	A.	P.		Rs.	Α.	P.
Ganja				•			•	7	8	0	20	0	0		20	0	0
Charas	•	•	•		•	•	•	60	0	0	20	0	0		20	0	0
Bhang	•		•	•	•	•	•	1	0	0	2	0	0		2	0	0

Licenses for wholesale vend were issued to persons approved by the Collector and the Commissioner on payment of an annual fee varying from Rs. 30 to 640. The privilege of retail vend at each shop was sold separately by public auction. 12 wholesale and 203 retail licenses were issued during the year as against 13 wholesale and 203 retail in the previous year 1929-30 and 378 in the year 1912-13.

- 16. Total consumption and average taxation.—The total consumption of hemp drugs in 1930-31 amounted to 73,418 seers (charas 7,180, ganja 287, bhang 65,951) or 18:89 seers per 1,000 of the population according to the census of 1931 (Provisional). In 19:29-30 the average consumption per 1.000 of population amounted to 24:41 seers against 33:0 seers in 1912-13. For figures showing the total consumption of these drugs during the years 1912-13 and 1929-30 please see Statement I. The increase of 216 seers in the sales of charas is due to the growing demand for this drug as a substitute for ganja which is sold at the same price. The average taxation was Rs. 8:13 per seer of which Rs. 4:02 represented duty and Rs. 4:11 vend fees. In the preceding year the average taxation of hemp drugs of various sorts taken together amounted to Rs. 7:82 per seer of which Rs. 3:28 represented duty and Rs. 3:84 vend fees. In 1912-13 the corresponding figures were 4:4, 2:6, and 1:8 respectively.
- 17. Changes introduced during the year.—The following changes were introduced during the year.

The license form for the wholesale and retail sale of intoxicating drugs was amended by inserting a clause binding out-going licensees to hand over to in-coming licensees a prescribed minimum stock of drugs of good quality. (G. R. B. D. No. 7102, dated the 23rd April 1930.)

18. Offences.—The number of cases relating to hemp drugs in 1930-31 was 234 against 237 in the preceding year. The slight decrease in the detection of cases during the year under report calls for no remarks. The total quantity of Kelat bhang seized during the year was 5 maunds and 20 seers and that of charas 32 seers and 48 tolas. The number of hemp plants seized in 7 cases of bhang cultivation was 3,355 which included 2,200 plants seized in one case in Hyderabad District.

CHAPTER IV.

BENGAL PRESIDENCY.

19. General revenue statistics.—The Revenue from hemp drugs for the year 1920-31 was Rs. 40,42.814 as shown below and amounted to 22.43 per cent of the total excise receipts of the province:—

							Duty.	Vend Free.	Total.
Ganja Charas Bhang	•	•	•	•		•	Rs. 19,48,448 1,04,800 13,513	Rs. 17,12,974 1,04,593 1,58,486	R«
	1		-	T	otal	•	20,66,761	10,76,053	40,42,814

In 1929-20 the total revenue derived from all sorts of hemp drugs amounted to Rs. 54,35,355 and represented 23.99 per cent of the total Excise revenue during that year. In 1912-13 the revenue from hemp drugs amounted to Rs. 30,70,077 and the percentage which it bore to the total Excise revenue was 22.31 (see Statement II).

Ganju.

20. Production, supply and vend arrangements.—Ganja was grown in Bengal in a compact tract of country about 69 square miles in area at Naugaon in the district of Rajshahi. This area supplied not only the local requirements of this presidency, but also those of Assam. Bihar and Orissa, part of the United Provinces and also of certain Indian States and foreign territories. The privilege of wholesale supply of ganja to all retail dealers in Bengal and to all wholesale dealers in other provinces and Indian States, has been granted by Government to the Naugaon Ganja Cultivators' Cooperative Society. This Society is composed entirely of ganja cultivators and purchases the whole crop each year from the individual cultivators and sells to retail and wholesale dealers at prices fixed by the Government from year to year on a definite basis. Each individual cultivator is licensed by the Collector to cultivate, and both cultivation and storage are conducted under close Excise supervision.

The details of cultivation for the last 3 years compared with those for the year 1912-13 are noted below:—

			-			No. of cultivators liconsed.	Arca li consed.	Total outturn.	Ave out per b	
							Bighas.	Maunds.	Mds.	Srs.
1912-13			•	•	•	2,959	3,063	7, 078	2	12
1928-29		•	•	•		3,231	1,900	5,526	2	35
1929-30	•		•		. •	3,047	1,799	4,414	2	15
1930-31	•	•	•	•	•	2,949	1,800	3,431	1	38

Licenses for retail sale were settled under the "Bengal Fixed Fee System". Under this system, the retail price of the drug is fixed, and licensees pay monthly license or vend fees on the issues taken out in the preceding month on a graduated scale.

- 1,206 retail licenses were issued in 1930-31 against 1,204 and 1,422 retail licenses in 1929-30 and 1912-13 respectively.
- 21. Duty, consumption and average taxation.—The rate of duty in 1930-31 was Rs. 40 per seer of ganja, against Rs. 11 in 1912-13. The drug was consumed in all districts. The consumption of ganja in the British districts of Bengal in 1930-31 amounted to 1,155 maunds 9 seers against 1,559 maunds 7 seers in 1929-30, and 3,070 maunds in 1912-13. The average taxation on ganja was Rs. 77 per seer, of which Rs. 40 were derived from duty and Rs. 37 from vend fees. In 1929-30 the average texation on ganja was Rs. 77 per seer (Rs. 40 from duty and the rest from vend fees) against Rs. 22.9 (Rs. 11 from duty) in 1912-13.
- 22. Duty arrangements in regard to yanja exported outside the British districts of the Province.—Ganja despatched to the United Provinces, Bihar and Orissa, and Assam paid duty in those provinces. Ganja could also be exported to other provinces in British India either in bond or on pre-payment of duty in Bengal.

Supplies to Cooch-Behar and the Feudatory States of Orissa were allowed free of duty. *Ganja* exported elsewhere paid duty at the rate current in Bengal before issue.

Charas.

23. Supply duty and vend arrangements.—The use of charas was practically confined to certain towns in Western and Central Bengal. It was procured from Central Asia through the medium of licensed bonded warehouses in the Punjab, and paid duty in Bengal at the rate of Rs. 70 per seer, half of which had to be deposited by the importer before he could get a permit for import, the balance being paid on arrival of the consignment. The rate of duty on charas during the year 1912-13 was Rs. 12 per seer.

The right of retail vend was disposed of under the "Bengal Fixed Fee System". The number of sanctioned shops was 34 in 1930-31 against the same number in 1929-30 and 51 in 1912-13.

24. Consumption and average taxation.—The consumption of charas in 1930-31 was 38 maunds 2 seers compared with 52 maunds 18 seers in the preceding year and 27 maunds in 1912-13. The average taxation per seer was Rs. 137.5 of which Rs. 70 were derived from duty and Rs. 67.5 from vend fees compared with Rs. 138.08 in 1929-30 and Rs. 53.8 in 1912-13. The duty on the article was raised to Rs. 70 per seer with effect from 1st April 1928.

Bhang.

25. Supply, duty, vend arrangements, import and export.—The cultivation of the bhang plant was forbidden, but it grew wild in many parts of Bengal. The collection of bhang for use as an intoxicant or for sale, was prohibited. The drug was obtained from the wholesale contractors in the district of Bhagalpur in Bihar and Orissa by the Ganja cultivators Co-operative Society, Naugaon, who were given the exclusive privilege of supply to retail vendors in the Presidency. Duty was levied on issues from warehouses to retail vendors at the rate of Re. 1 a seer, throughout the Presidency.

Bhang could only be exported to the States of Nepal, Bhutan and Sikkim, to the Tripura State and to French Chandernagore only on payment of duty in Bengal. In 1930-31 3 maunds 8 seers of bhang were exported on payment of duty, against 3 maunds and 23 seers in the previous year.

The retail vendors of bhang were licensed under the "Bengal Fixed Fee System" as in the case of "ganja" and "charas". Besides ordinary retail licenses, druggists' permits for the possession of bhang for the retail sale of medicinal preparations manufactured from it were granted by Collectors to approved medical practitioners on payment of a fee of Re. 1 per annum. In 1930-31 1 license was granted for the wholesale vend of bhang, and 905 for its retail vend, including 574 druggists' permits. Licenses issued for the retail sale of bhang including druggists' permits during 1929-30 were 920 against 444 in 1912-13.

- 26. Consumption and average taxation.—The consumption of bhang in the year under review in the British districts of Bengal was 334 maunds 5 seers compared with 397 maunds 2 seers in 1929-30 and 698.7 maunds in 1912-13. In 1930-31 the average taxation was Rs. 12.8 per seer (of which Re. 1 was derived from duty and Rs. 11.8 was derived from vend fees) whereas in 1929-30 it was Rs. 12.4 per seer, and in 1912-13 Rs. 3.7 per seer.
- 27. Consumption and taxation, statistics for ganja, charas and bhang together.—Taking, ganja, charas and bhang together the total consumption of hemp drugs in the British districts of Bengal in 1930-31 amounted to 1,527 ½ maunds or 1.3 seer per 1,000 of the population according to the census figures of 1921. The general average taxation thereon was Rs. 66.1 per seer, of which Rs. 33.8 were derived from duty and Rs. 32.3 from vend fees. In 1929-30 the total consumption of hemp drugs of all descriptions amounted to 2,008 ¾ maunds or 1.7 seer per 1,000 of the population. In 1912-13 it was 3,796 maunds or 3.34 seer per 1,000 of the population. The general

average taxation in 1929-30 was 67.6 per seer (Rs. 34.7 from duty and the rest from vend fees). In 1912-13 it was Rs. 20.22 (Rs. 9.8 from duty and the balance from vend fees).

28. Prosecutions and convictions—The arrests for "illicit cultivation or collection of ganja or bhang" decreased from 102 to 54. Prosecutions for "unlicensed sale of hemp drugs" decreased from 55 to 26. The arrests for "illicit possession of ganja" decreased from 122 to 116 and those for "illicit possession of charas" decreased from 26 to 20. The number of arrests for "illicit possession of bhang" decreased from 113 to 104. The prosecutions for "unlawful import, export or transport of hemp drugs" decreased from 28 to 16. The total number of persons convicted for offences relating to hemp drugs was 336 compared with 446 in the preceding year and 264 in 1912-13. There was thus an increase of 27.2 per cent in the number of convictions in 1930-31 compared with that of the year 1912-13 and a decrease of 24.6 per cent over the figures of the preceding year (see Statement V).

CHAPTER V.

BURMA.

- 29. General Prohibition of the use of Hemp Drugs.—The use of hemp drugs by ordinary persons and their production, import and sale, have been generally prohibited in Burma since 1873, the object being to keep Burmans from contracting the habit of consuming these drugs to which they had not previously been accustomed.
- 30. Special Licenses for Possession for Medicinal Purposes.—Possession of hemp drugs was prohibited except when possessed for medicinal purposes in the treatment of elephants or other animals by (a) veterinary practitioners, or (b) other persons, under and in accordance with the terms of a license granted by the Commissioner of the Arakan Division for that Division and the Excise Commissioner for the rest of Burma. Seventeen such licenses were issued in 1930-31, the same as in previous year and in 1912-13. The fees realised from these licenses amounted to Rs. 161 in 1930-31, compared with Rs. 243 in 1929-30 and Rs. 85 in 1912-13.

Holders of such licenses obtained their supplies from the stocks of illicit ganja confiscated by the Government. This was sold to them at the rate of Rs. 5 per vise of 140 tolas.

Orders permitting pharmacist to keep and sell under license galenical preparations of Hemp were passed in 1930-31 by the Local Government but Deputy Commissioners have not reported whether any such licenses have been issued.

31. Offences and convictions, scizures and smuggling of homp drugs.—Seizures of illicit hemp drugs increased from 161.951 tolas in 1929-30 to 183, 324 tolas in 1930-31 and convictions increased from 675 to 858. In 1912-13, seizures amounted to 152,945 tolas and convictions to 501.

CHAPTER VI.

BIHAR AND ORISSA.

32. General revenue statistics.—The revenue from hemp drugs (ganja, bhang and preparations thereof) for the year 1930-31 was Rs. 29,85,000 as shown below, and amounted to 20.8 per cent. of the total excise receipts of the province:—

				•	-: -: -: -: -			Duty.	Vend fees.	Total.
Ganja Bhang	•	•	•	•	•	•	•	Rs. 15,99,000 24,000	Rs. 13,10,000 52,000	Rs. 29,09,000 76,000
					Tot	tal	•	16,23,000	13,62,000	29,95,000

The total receipts from hemp drugs in 1912-13 and 1929-30 amounted to Rs. 23.06 lakhs and Rs. 44.98 lakhs, respectively, and the percentages which these revenues bore to the total excise revenue were 22.2 in 1912-13 and 23.4 in 1929-30.

- 33. Ganja supply and rend arrangements.—There were licensed warehouses for ganja in every district maintained under Government supervision at district and sub-divisional head-quarters by licensed wholesale vendors. (goladars), who got their licenses free of charge. The wholesale vendors procured ganja either direct from the Co-operative Society of ganja growers at Naugaon in the Rajshahi district of Bengal, from other wholesale vendors or from Bhagalpur and sold it to holders of retail licenses. Two licenses for the cultivation of ganja in the district of Bhagalpur were granted in 1930-31 and the whole quantity manufactured was supplied to the wholesale vendors of this province. Licenses for retail sale were settled under the sliding scale system in all districts. Under the sliding scale system the shops were, as usual, settled with selected men and the license fee was assessed according to the prescribed scale on the consumption in each individual shop month by month. 54 wholesale and 1,108 retail licenses were issued in 1930-31. In 1912-13, 124 wholesale and 1,334 retail licenses were issued for the retail sale of ganja. The corresponding figures in 1929-30 were 53 and 1,107 respectively.
 - 34. Duty, consumption and average taxation.—Duty was payable on the issue of the drug from the wholesale vendor's golas (warehouses). The rate per seer in force in 1930-31 was Rs. 40 in the districts of the Patna, Orissa and Chota Nagpur divisions, in the district of the Santhal Parganas and portions of the districts of Monghyr and Bhagalpur, lying south of the Ganges. In

the rest of the Province the duty remained at Rs. 35 a seer as in 1929-30 The rates per secr in force in 1912-13 were—

					I	ß.
Sambalpur	•	•	•	•	•	7
Other district	s of O	rissa	•	•	•	9
Elsewhere	. •	•	•	•		11

The consumption of ganja in the British districts of Bihar and Orissa in 1930-31 amounted to 954 maunds and the taxation realized thereon was Rs. 14.76 lakhs from duty and Rs 13.10 lakhs from vend fees. The average taxation per seer was thus Rs. 73.0, of which Rs. 38.7 were derived from duty and Rs. 34.3 from vend fees. Duty amounting to Rs. 1.23 lakhs on 80 maunds exported to other provinces and to the Political States within the Province was also realized during the year under review. 132 maunds of ganja were exported out of the province in 1929-30 against 363 maunds in 1912-13, and the receipts therefrom were Rs. 1.88 and Rs 1.6 lakhs respectively.

The consumption of ganja in the British districts of the Province amounted to 56,434 seers in 1929-30 and 99,920 seers in 1912-13. The revenue derived from this drug amounted to Rs. 42.08 lakhs in 1929-30 and Rs. 20.93 lakhs in the year 1912-13. The average taxation per seer was Rs. 71.9 in 1929-30 and Rs. 20.9 in 1912-13.

- 35. Duty arrangements in regard to ganja exported.—Ganja was supplied free of duty to 22 of the Feudatory States in Orissa in consideration of these States having forbidden the cultivation of the hemp plant in their territories and adopted conditions of duty and vend arrangements similar to those existing in the British districts of Bihar and Orissa. Ganja could also be exported to other provinces in British India, either in bond or on prepayment of duty in force in Bihar and Orissa. The duty paid exports to Nepal, the Chota Nagpur Political States, and the two Orissa Feudatory States (Bonai and Gangpur) to which ganja was supplied on payment of duty, amounted to 80 maunds while duty-free exports to the other Feudatories in Orissa amounted to 19 maunds.
- 36. Charas—Supply, duty and vend arrangements.—The sale of charas has been prohibited in this Province since the year 1924-25. In 1912-13, the use of charas was confined to four districts. viz., Gaya, the Santhal Parganas, Cuttack and Manbhum. The drug was procured either from the Punjab or from wholesale vendors in other provinces.
- 37. Bhang—Supply, duty and vend arrangements.—Bhang grew wild in many parts of Bihar and Orissa, but collection for purposes of sale was permitted only in the district of Purnea. The whole quantity collected in Purnea was transported to the central gola at Bhagalpur whence it was sold according to requirements. The total requirements of the Province, as well as of Bengal and Assam, which obtained their supplies of bhang from Bhagalpur, were estimated, and a contract was given to one person for the collection and storage of that quantity for supply to licensed wholesale vendors, subject to a fixed maximum price. The contractor was selected by tender with reference chiefly to the price at which he was prepared to supply the whole-

cale dealers, he had to pay no fees for the exclusive privilege of collection and supply. The maximum price of supply, fixed for the period of three years commencing from the 1st April 1931, was Rs. 3-8-0 a maund. The bhang was collected and stored under the supervision of Excise officers in a Government warehouse established at Bhagalpur and was issued thence to wholesale yendors under bond.

38. Import and export.—Bhang was also allowed to be imported by licensed wholesale vendors in the Champaran, Muzaffarpur and Saran districts from the Gorakhpur district of the United Provinces, but in 1930-31 there was no such import.

The wholesale vendors, who obtained their licenses free of charge, were required to keep their stocks of bhang in warehouses (golas) under Government supervision. Duty on the drug was paid by retail vendors at the time of its issue from the warehouses. The rate of duty per seer was Rs. 3 throughout the Province, except in the North Gangetic tract, where it was Rs. 2.

The export of bhang was subject to conditions similar to those for ganja (vide paragraph 35 above). In 1930-31, 3 maunds were exported on payment of duty in Bihar and Orissa, to the Orissa Feudatory States and the Chota Nagpur Political States and 300 maunds in bond to Bengal and Assam. 3 maunds were also exported to the Orissa Feudatory States without payment of duty.

Licenses for retail sale of bhang were settled in all districts like licenses for retail sale of ganja, under the sliding scale system. Permits for the possession of bhang in excess of 4th seer, but not exceeding 5 seers at a time, and for its retail sale for medicinal purposes only were also granted by Collectors to approved medical practitioners on payment of a nominal fee of Re. 1 for the year. In 1930-31 one license was granted for the collection and supply of bhang, 37 for wholesale vend, 290 for retail vend and 74 druggists' permits. The number of these licenses during the years 1912-13 and 1929-30 was as follows:—

										 1	
	1912-13.	1929-50.									
For collection and	upp	ly of &	hang	•	•	•	•	•	•	3	1
For wholsale vend		•	•	•	•	•	•		•	41	37
For retail vend	•	•	•		•	•	•	٠		278	285
Druggists' permits			•	•				•	•	19	6 5
										_	

^{39.} Consumption and average taxation.—The consumption of bhang in the British districts of Bihar and Orissa in 1930-31 amounted to 200 maunds and the average taxation thereon was Rs. 9.4 per seer of which Rs. 3.0 were derived from duty and Rs. 6.4 from vend fees. The consumption of bhang in 1929-30 amounted to 264 maunds against 538 maunds in 1912-13.

Average taxation per seer of bhang (duty and vend fees) was Rs. 9.6 in 1929-30 and Rs. 2.4 in 1912-13.

- 40. Changes.—No changes were introduced during the year under review.
- 41. Offences and convictions.—The number of persons convicted for illicit cultivation of the hemp plant was 52 in the year 1930-31, against 39 in 1929-30. Six persons were convicted for unlicensed sale of ganju or bhang, against 10 in the preceding year. There were 92 convictions for the illicit possession of ganju or bhang compared with 26 in the previous year. 150 persons were convicted for unlawful export or transport of ganju or bhang, against 257 in the preceding year. The total number of convictions for offences relating to bhang and ganju in 1930-31 was 300 against 332 in the preceding year and 154 in 1912-13.
- 42. Consumption and taxation statistics for ganja and bhang together.—Taking ganja and bhang together, the total consumption of hemp drugs in the British districts of Bihar and Orissa in 1930-31 amounted to 1,154 maunds, or 1·3 seers per 1,000 of the population according to the census figures of 1921. In 1929-30 the average consumption of hemp drugs (various sorts taken together) per 1,000 of population amounted to 1·9 seers against 3·5 seers in 1912-13. The average taxation on consumption in 1930-31 was Rs. 32·5 per seer from duty and Rs. 29·4 from vend fees, or Rs. 61·9 per seer in the aggregate. The total taxation per seer during the preceding year was Rs. 65·0 against Rs. 16·9 in 1912-13. The duty paid exports outside the Province during 1930-31 amounted to 83 maunds on which a duty of Rs. 1·23 lakhs was realized.

CHAPTER VII.

United Provinces of Agra and Oudh.

43. General revenue and statistics.—The total hemp drugs receipts for the year ending March 31st, 1931, were 34 08 lakhs, as shown below, being 30 3 per cent. of the total Excise revenue.

									Duty.	Vend fee, etc.	Total.
									Rs.	Rs.	Rs.
Ganja .	•	•	•	•	•	•	•	•	3,70,663	h	
Charas	•	•	•	•	•	•	•	•	12,32,555	15,03,819	34,07,699
Bhang	•	•	•	•	•	•	•	•	3,00,662	J	
····						To	otal	•	19,03,880	15,03,819	34,07,699

The receipts from hemp drugs during the year 1929-30 amounted to Rs.38'37 lakhs and were 29'6 per cent. of the total Excise revenue. In 1912-13 the revenue from these drugs was Rs. 24'06 lakhs, and the percentage that it bore to total Excise revenue was 19'1.

A licence for the vend of hemp drugs covered the vend of all the three descriptions of hemp drugs.

- 44. Ganja supply and storage.—No ganja was produced in this province and its import was permitted only from Bengal. The import had to be made by railway and under bond and was required to be covered by a pass. The drug was required to be consigned to the Collector of a district, in which a bonded warehouse, established for the storage of hemp drugs, was situated. Duty was levied on the net weight of ganja as it was issued from the warehouse to licensed vendors.
- 45. Duty and consumption.—The rates of duty levied per seer in each of the years 1912-13, 1929-30 and 1930-31 were as follows:—

On bluchar ganja obtained direct from Rajshahi (the district of production in Bengal).

1912-13.	1930-31.	1929-30.		
Rs.	Rs. a. p.	Re. A P.		
11	34 6 0	3 1 6 0		
	35 2 0	35 2 0		

The total consumption of ganja in 1930-31 was 268 maunds, compared with 351 maunds in 1929-30 and 408 maunds in 1912-13.

- 46. Charas supply.—Charas came from Control Asia through warehouses in the Punjab. Import from the Punjab was required to be made by rail only and covered by a pass. The drug had to be consigned, in the manner already described in the case of ganja, to a bonded warehouse. Duty was levied on the net weight issued from the warehouse.
- 47. Duty and consumption.—In 1930-31 the duty varied from Rs. 55-4 to Rs. 56-8 per seer and in 1929-30 it varied from Rs. 55-4 to Rs. 56-4 as against Rs. 12 in 1912-13.

The State of Rampur was allowed to obtain charas direct from the Punjab. An export duty of 2 annas per seer was levied on all charas exported from the United Provinces, under bond. Charas, gauja and bhang were exported under bond to Benares State from the Benares Drugs Warehouse.

The consumption of charas in the United Provinces in the year ending March 31st, 1931, was 551 maunds against 594 maunds in 1929-30 and 1,254 maunds in 1912-13. Owing to the reduction of duty on charas by the Punjab and Delhi Provinces who followed the example of the North-West Frontier Province the smuggling of charas was apprehended and a vigorous campaign was started to cope with the new situation. A special staff consisting of one Assistant Excise Commissioner, 6 Excise Inspectors and 60 Peons was appointed from 1st December 1928 on the borders of these two provinces to stop smuggling and was doing well.

48. Bhang production, taxation and consumption.—The import of bhang from any place outside the United Provinces was prohibited. The only source of supply was the spontaneous growth of the wild hemp plant, in the Himalayan sub-montane tracts where it formed one of the commonest of weeds. The collection of the plant was regulated by the issue of licences to supply contractors of hemp drugs, and the plant so collected and prepared as bhang was stored in approved godowns or bonded warehouses for issue to vendors or for export. The cultivation of the hemp plant for the production of bhang has been prohibited throughout the province since 1925-26. Its cultivation for fibre and seed was permitted in the hilly portion of the Kumaun Division.

The total consumption of the drug during the year was 2,898 maunds. In 1929-30 the quantity of blang consumed was 3,189 maunds. In 1912-13 the total consumption of the drug was estimated at 4,996 maunds. The collection of the drug of spontaneous growth was restricted to the following districts, viz.:—

"Saharanpur, Muzaffarnagar, Bijnor, Naini Tal, Bareilly, Kheri, Pilibhit, Bahraich. Gonda, Basti and Gorakhpur."

The duty on bhang varied from 10 annas to Rs. 3-4 per seer during the year against 10 annas to 12 annas in 1929-30. In 1912-13 duty was levied at the rate of Rs. 4 per maund or 1 anna 7 pies per seer only on the transport of the drug from the districts of collection.

49. Contract supply system.—The contract supply system has been in force in all the 48 districts since April 1st, 1924. It is analogous to the system of

contract supply of country spirit. Under it the exclusive privilege of supplying the intoxicating hemp drugs (ganja, charas and bhang) at fixed rates to a particular tract is granted for a definite period to a supply contractor. The contracts are fixed by tender. Usually the lowest tender is accepted, but full power is reserved to accept such tender as may be deemed best in the public interest.

Drugs are issued to retail vendors, on prepayment of the contract price and duty, from bonded warehouses within the contract area of supply. Portions of the buildings of the bonded warehouses already established for the contract supply of country spirit were utilised for the storage and issue of all the three varieties of hemp drugs. There were 76 such warehouses. The drugs were transported or imported, as required to the warehouses under bond by the contractors.

50. General rend arrangements.—As stated in paragraph 43 above, one license covered the right to sell hemp drugs of all the three descriptions. In 1930-31 there were 2,108 retail shops. Shops were settled licensees were selected and the collection of fees effected in the manner prescribed in paragraph 197, Chapter VII, of the Memorandum on Intoxicating Liquors for 1930-31. In 1929-30 there were 2,098 retail shops against 102 wholesale and 3,463 retail shops during the year 1912-13. The fixed selling price of ganja and charas was Rs. 100 and Rs. 120 per seer respectively and that of bhang was Rs. 5 a seer except in the sub-moutane districts where it was sold at Rs. 2-8-0 a seer.

Licenses for the wholesale vend of *bhang* were granted on payment of a fee of Rs. 100 per annum to enable the licensees to carry on a wholesale trade within the province, or to export *bhang* to other provinces where such export was permitted.

- 51. Administrative changes.—The important administrative changes during the year were as follows:—
 - 1. The limit of retail sale of ganja and charas was lowered from 3 to 2 tolas.
 - 2. The contracts for the supply of hemp drugs in different areas in the United Provinces for the triennium ending on March 31st, 1933, were settled with successful tenderers.
 - 3. Issues of charas to Rampur State were allowed from the Moradabad bonded warehouses.
- 52. Proscutions and convictions.—The number of offences relating to hemp drugs in 1930-31 was 650 as against 843 in 1929-30 resulting in a decrease of 22-9 per sent, which was due partly to the fall in the number of petty cases of charas smuggling from the Punjab and Delhi and partly to the fact that strict measures had been adopted by Rampur Darbar in connection with suppression of smuggling and that some conspiracy cases against notorious smugglers had been instituted in other provinces.

The situation as regards charas smuggling would have become worse in the year under report on account of the Civil Disobedience Movement, had it not been for the activities of the special staff appointed in these provinces by Government to prevent inter-provincial smuggling in 1928, when the Punjab and Delhi Governments reduced their rates of duty on charas from Rs. 60 to Rs. 20 per seer to cope with smuggling from North-West Frontier Provinces where the crime was rife.

The fact that the fall in consumption of licit charas in the province was only 7.3 per cent. when shops were vigorously picketed and consumers not allowed to purchase licit charas, clearly indicates that the special staff was really successful in arresting the growth of the crime and in preventing easy disposal of the contraband drug. Several good seizures were effected. On the whole the staff did excellent work and thoroughly justified its existence.

It was unfortunate that as a measure of economy the post of the Assistant Excise Commissioner on Special Duty under whom the staff was working, had had to be abolished with effect from the 1st of August 1931. The work had been entrusted to the Assistant Excise Commissioner, Saharanpur Charge, in addition to his ordinary duties.

There was hardly any crime in the province in connection with bhang, ganja in small quantities was imported for consumption from Nepal and Bundelkhand and Baghelkhand States.

The total quantity of charas seized in the United Provinces during the year was 189 seers against 367 seers in 1929-30. Of this the special staff was able to seize 144 seers.

53. Total consumption of hemp drugs and average taxation.—Taking ganja, charas and bhang together, the total consumption of hemp drugs in the United Provinces was 3,717 maunds in 1930-31 or 3·3 seers per 1,000 of the population, according to the census figures of 1921, and the average taxation thereon amounted to Rs. 22·9 per seer, of which Rs. 12·8 were derived from duty. In 1929-30 the total consumption of hemp drugs of various descriptions taken together amounted to 4,135 maunds against 6,658 maunds in 1912-13. The average total consumption of hemp drugs per 1,000 of the population amounted to 3·6 seers in 1929-30, against 5·6 seers in 1912-13. The average taxation per seer of hemp drugs (of all sorts taken together) was Rs. 23·2 in 1929-30 against Rs. 9·0 in 1912-13.

CHAPTER VIII.

Punjab.

54. General revenue statistics.—The principal source of revenue from hemp drugs in the Punjab is charas. The amount recovered from the duty on charas including warehouse dues was Rs. 6.74 lakhs as compared with Rs. 0.21 lakhs from the transport duty on bhang and Rs. 5.33 lakhs from license fees for the vend of charas and bhang, making a total of Rs. 12.28 lakhs. The corresponding figures in the previous year were Rs. 6.62, Rs. 0.19 and Rs. 4.97 making a total of Rs. 11.78 lakhs.

. CHARAS.

55. Import, duty, possession and local consumption.—Charas grows on the flowers of female hemp plant in Central Asia, only. It does not materialise on the hemp plant in India. It is collected in the form of a powder and kneaded into a sticky mass, under the heat of the sun. It was 'transported viá Panamik where it was first registered by a clerk to Leh in Kashmir State territory, where the Punjab Government had established a warehouse and maintained special staff. Each bundle of charas, which ordinarily weighed 50 seers or a little less, was recorded in the warehouse, and was forwarded either to Kulu or to Rawalpindi, or else consumed in Kashmir State territory under the direct control of the Durbar. There were four warehouses in the Punjab at Sultanpur (Kulu), Hoshiapur, Amritsar and Rawalpindi. arrival at each of these warehouses the bundles were again registered. Transport after leaving Leh was only permitted in bond under a pass. Warehouses were also established in the North-West Frontier Province and charas could be imported from Peshawar in bond into the Punjab, but ordinarily imports were only made from the warehouse at Leh. The strict control and supervision exercised in this manner over imports minimised the risk of illicit importation, which could only take place, if the smuggler was prepared to smuggle the charas the whole way from Central Asia into India. · Charas could not be kept in a warehouse for more than two years, after which it must either be destroyed or released from bond on payment of the duty, which since July 1928 stood at Rs. 20 a seer. Warehouse dues were charged for the safe custody of charas kept in a Government warehouse. Charas was purchased from the wholesale import dealers either by retail vendors or by wholesale vendors who supplied to the retail vendors. The fee for a wholesale license in bond for import was Rs. 5 per annum, and tor a wholesale license out of bond Rs. 16. This out of bond license also covered the wholesale vend of bhang. Licenses for the retail vend of charas and bhang were auctioned at the same time as liquor licenses, each year. The, fixed maximum retail price for charas was reduced to nine annas per tola when the duty was reduced to Rs. 20 per seer but it was raised on April 1st, 1931, to twelve annas. The maximum limit of private possession for charas' was three tolas. The total sales of charas for consumption in the Punjab in 1930-31 were 514 maunds as compared with 519 maunds in the previous year, and 637 maunds in 1912-13. The raising of the duty to Rs. 60 per seer

gave rise to much smuggling with the result that licit consumption greatly declined, but recovered when the duty was reduced to Rs. 20.

56. Charas contracts.—Owing to the dealers in charas having combined to force up the price of charas to an unreasonably high level, the Punjab Government, acting in co-ordination with the Government of Bengal and the Administrations of North-West Frontier Province, Baluchistan, Delhi and Ajmer-Marwara, and following to some extent the example of the United Provinces Government, arranged to call for tenders in advance for the wholesale supply of charas, thus bringing down the price exclusive of duty which had risen in 1930 as high as Rs. 6 per seer to about Rs. 5-8 per seer in 1931-32, Rs. 4 per seer in 1932-33 and Rs. 2 in 1933-34. Subsequently many Indian States in the Punjab, Rajputana and Central India arranged through the Punjab Government for similar contracts at rates of about Rs. 2 per seer for both 1932-33 and 1933-34. The reduction of about Rs. 4 per seer in the wholesale price of charas was equivalent to a saving for the various administrations in India concerned of about three lakhs of rupees a year. money had not previously all gone into the pockets of the wholesale dealers, since, owing to rivalry among themselves, they imported each year amounts far in excess of the annual requirements of the country. Hundreds of maunds of charas thus had to be destroyed, when the drug had deteriorated so as to be unfit for consumption. In future the dealers will know their requirements in advance, and will be able to arrange their imports accordingly.

BHANG.

- 57. Cultivation and taxation.—The hemp plant grows wild in the submontane districts of the Punjab and cultivation was unrestricted in the districts of Ambala, Simla, Jullundur, Hoshiarpur, Gurdaspur, Kangra, Rawalpindi, Attock and Dera Ghazi Khan. In other districts cultivation was prohibited except in small plots of land and under special licenses by fakir and other persons attached to religious institutions for their own consumption. Such persons paid no acreage duty. An import, transport and export duty was levied on bhang, this in 1930-31 stood at Rs. 6 a maund and was raised from April 1st, 1931, to Rs. 10
- 58. Vend arrangements for charas and bhang.—59 Wholesale licenses were issued for the wholesale vend of charas and bhang in 1930-31 as against 63 in the previous year and 75 in 1912-13. The retail vend licenses were disposed of by auction at the same time as the liquor auctions. Most of the shops auctioned were for the sale of both drugs. In 1930-31 there were 183 shops for the sale of both charas and bhang and 93 separate shops for charas and 94 separate shops for bhang, as compared with 232, 43 and 44 in the previous year and 396, 96 and 49 in 1912-13.
 - 59. Total consumption and the average taxation.—The total consumption of both charas and bhang in 1930-31 was 2,383 maunds giving an average consumption of 4.61 seers per thousand of the population according to the census figures of 1921 and an average taxation of Rs. 12.9 per seer. The corresponding figures for 1929-30 were 11.3 and for 1912-13 Rs. 6.3 per seer.

GANJA.

- 60. Ganja was not produced in the Panjab and its possession and import were absolutely prohibited.
- 61. Offences with regard to charas.—The reduction in the duty on charas from Rs. 60 to Rs. 20 a seer caused a great decrease in the smuggling of charas into the Punjab for local consumption. At the prices ruling in the Punjab in 1930-31 it was hardly worthwhile for smugglers to bring charas into the Punjab except for export to provinces, such as the United Provinces, and Bengal where the duty was at Rs. 60 a seer, or to other provinces, such as Bombay and Central Provinces, where the consumption of charas was absolutely prohibited. The total quantities of the contraband charas seized during 1930-31 and the two previous years were 12, 15 and 23.7 maunds.

CHAPTER IX.

CENTRAL PROVINCES AND BERAR.

62. General revenue statistics—The hemp drugs receipts for the calendar year 1930 amounted to Rs. 10,91,000,*being 10.6 per cent of the total Excise revenue for that year (including cost price of opium). In 1929 the hemp drugs receipts amounted to Rs. 14,37,000 (including cost price) against Rs. 7,40,000 in 1912-13, and the revenue from these drugs represented 11.4 per cent of the total Excise revenue in 1929 against 7.0 per cent in 1912-13.

GANJA.

63. Source of supply.—The cultivation of the hemp plant for the production of ganja was restricted to the Khandwa tahsil of the Nimar district, and was there carried on under license, the cultivators being bound to harvest their crop under Government supervision, and to store the produce in a Government storehouse, whence it was issued to local bonded warehouses for consumption in the British districts and Feudatory States of the province. All issues were made under the supervision of a responsible Government officer of the rank of District Excise Officer.

The Nimar district at one time produced sufficient ganja not only to meet the demand to the Central Provinces and Berar, but to allow of large exports to the United Provinces and to numerous States outside the province, such as Gwalior, Indore, Rewa and Bhopal. From the year 1892, however, the export trade gradually declined and no ganja was exported, except to Berar, between the years 1899-1900 and 1906-07. The amount of ganja produced declined simultaneously with demand for export, and is now just sufficient to meet the demands of the Central Provinces and Berar.

64. Duty and vend arrangements.—Ganja intended for consumption in the Central Provinces and Berar is issued from the Khandwa storehouse, and is stored in a Government warehouse at the headquarters of most of the tabsils and at other warehouses. From the warehouses the ganja is issued to retail 'vendors who pay duty on the quantity they purchase. The rate of issue price Rs. 55 in force in 1929 remained unchanged as compared with Rs. 7-8-0 duty in 1912-13. A new system was introduced at the close of the year 1918-19. Wholesale vendors were eliminated, and the entire crop was purchased by Government and supplied direct to the retail vendors at a fixed The cost price of ganja was fixed at Rs. 2-8-0 per seer throughout the Province in contrast to the fluctuating and often widely divergent prices previously charged by wholesale vendors. The result was an increase in license fees, a net gain on the sale proceeds of ganja and a regular supply of the drug in all shops. In 1928 the rates paid to cultivators of the Dhangson and Badgaon-Tigharia groups of villages in the Nimar district were respectively Re. 1-1-0 and Re. 1-0-6 per seer of cleaned ganja. In 1929 ganja cultivators demanded a high rate, Re. 1-4-0 per seer, but eventually they accepted a rate of Re. 0-15-0. The cultivators of Dhangaon refused to accept the rate and the result was that all ganja cultivation in this village

^{*} The statistics of revenue are in each case given to the nearest thousand rupces.

was stopped for the time being. In 1930 licenses were given to the cultivators of Dhangaon and Bhutia who accepted a rate of Re. 1 although originally they demanded higher rates. As these villages were not licensed in the previous year, the fields were rotated with other crops and therefore well manured.

The right of retail vend is disposed of annually by auction for each shop separately. The number of shops in 1930 was 715 against 739 in the preceding year and 1,055 plus 4 temporary shops in 1912-13.

65. Consumption, revenue and average taxation.—The sales of ganja to retail vendors in the British districts of the Central Provinces and Berar in 1930 amounted to 264 maunds, and the revenue realized from the drug was Rs. 5,80,000 from issue price on issues to the retail vendors from warehouses, and Rs. 4,67,000 from license fees for the privilege of retail vend. The average taxation from vend fees thus amounted to Rs. 44.3 per seer on ganja sold to the retail vendors. Adding to this issue price at the rate of Rs. 55.0 per seer, the total average taxation on such sales amounted to Rs. 99.3 per seer.

In 1929 the sales of ganja to retail vendors in the British districts amounted to 385 maunds against 1,178 maunds in 1912-13, and the revenue realized from the drug in 1929 amounted to Rs. 8,47,000 from issue price and Rs. 5,48,000 from fees for the retail vend against Rs. 3,59,000 from duty and Rs. 3,33,000 from fees for the retail vend in 1912-13. The total average taxation per seer in 1929 amounted to Rs. 90.6 (35.6 from vend fees) against Rs. 14.6 (7.1 from vend fees) in 1912-13.

66. Supply to Feudatory States.—Ganja is supplied free of duty to the Feudatory States of the Central Provinces, other than those transferred from Bengal in 1905. The States are bound not to permit the cultivation of the hemp plant in their territories, nor to issue the drug to their licensed vendors at a lower rate than the retail vendors of the province have to pay for it. The Feudatory States transferred from Bengal in 1905 are charged full duty rates. The amount supplied to the Feudatories in 1930 was 26 maunds against 20 maunds in the preceding year and 111 maunds in 1912-13.

BHANG.

Hoshiarpur in the Punjab, and is stored in the Government godown at Khandwa, whence it is supplied to warehouses in the province for issue to retail vendors at a fixed price. The issue price per seer was raised to Rs. 9 against duty Rs. 2 in 1912-13. It was retailed in special shops. The number of such shops was 49 against 51 in the preceding year. In 1912-13. the number of shops licensed for the exclusive sale of bhang was 12. As in the case of ganja the right of vend was disposed of by auction and the revenue realized therefrom amounted to Rs. 13,458 in 1930 against Rs. 13,230 in 1929 and Rs. 5,000 in 1912-13. The issue price on bhang issued from warehouses to retail vendors in 1930 was Rs. 17,520 against Rs. 14,150 in 1929 and Rs. 5,000 in 1912-13, and the quantity sold was 59 maunds as in the preceding year and 60 maunds in 1912-13. The average taxation from vend fees on the sales to the retail vendors thus amounted to Rs. 6.9 per seer in 1930 against Rs. 6.5 per seer in 1929 and Rs. 2.1 per seer in 1912-13. Add-

ing to this the issue price, the total average taxation realized from the drug was Rs. 15.9 per seer in 1930 against Rs. 13.8 per seer in 1928 and Rs. 4.1 per seer in 1912-13.

CHARAS.

68. Prior to 1906-07, there was no licit sale of chance in the Central Provinces or Berar; but in that year and the year following, shops were licensed for the first time. The drug was purchased by Government and supplied only at one place in the province, viz., Jubbulpore, for the convenience of sepoys from the Punjab.

The only shop at Jubbulpore was closed permanently in the middle of August 1924, and thus the lieit sale of the drug was discontinued throughout the province,

- 69. Important change.—The issue price of bhang was raised from Rs. 7 to Rs. 9 per seer in 1930.
- 70. Offences, convictions and sciences.—There were 28 cases of illicit cultivation of the hemp plant against 25 in 1929 and 18 in 1912-13. Cases relating to smuggling and possession in excess of the legal limit increased from 77 in 1929 to 88 in 1930 under ganja and from 5 in 1929 to 11 in 1930 under bhang, and rose from 186 in 1929 to 269 in 1930 under charas. The total number of offences relating to hemp drugs in 1930 was 753 against 832 in the preceding year and 63 in 1912-13.

The total quantities seized in 1930 were 14 seers of ganja against 7 seers in 1929, 38 seers 62 tolas of charas against 14 seers in 1929 and 6 seers of bhang against 3 seers in 1929.

71. Consumption of and average taxation on ganja, bhang and charas taken together.—The total consumption in British districts of the Central Provinces and Berar of licit ganja and bhang taken together in 1930 was 312 maunds, being at the rate of 0.8 seers per 1,000 of the population according to the provisional census figures of 1931. The general average taxation was Rs. 87 per seer of which Rs. 55 were derived from issue price. The average consumption of hemp drugs per 1,000 of population was 1.3 seers in 1929 and 3.6 seers in 1912-13, and the average taxation per seer of hemp drugs amounted to Rs. 83 (50 from issue price) in 1929 against Rs. 14.6 (75 from duty) in 1912-13.

CHAPTER X.

Assam.

72. General revenue statistics.—The revenue derived from hemp drugs, (ganja, bhang and preparations thereof) during the year 1930-31, was Rs. 7, 7, 8, 231 as shown below, amounting to 13.3 per cent. of the total Excise revenue:—

						Duty.	Vend fees.	Total.	
Ganja	•	•		•	•	Its. 5,14 ,666	Rs. 2,43,565	Rs. 7,58,231	
Phang	٠.	•	•	•	•	Nominal	Nominal	651	

In 1929-30 the total receipts from hemp drugs amounted to Rs. 10,87,000 against Rs. 6.88 lakhs in 1912-13. The percentage of revenue from hemp drugs to total Excise revenue was 16.4 per cent. in 1929-30 against 14.2 in 1912-13.

GANJA.

- 73. Supply and vend arrangements.—Warehouses for storage of ganja were maintained under Government supervision at almost all districts and subdivisional headquarters by licensed wholesale vendors who obtained their supplies either direct from the Naogaon ganja Cultivators Co-operative Society, Limited, in the district of Rajshahi in Bengal or from other wholesale vendors. Retail vendors were required to obtain their requirements from these Warehouses, duty and license fees being charged at the time of issue. The limit of retail sale of the drug was three tolas. The numbers of wholesale and retail licenses were 30 and 234 in 1930-31 against 30 and 235 in 1929-30 respectively in the preceding year. In 1912-13 the numbers were 47 and 245.
- 74. Duty, consumption and average taxation.—Duty was levied on all descriptions of ganja on issue from the wholesale vendor's gola at the uniform rate of Rs. 60 per seer throughout the province, except Goalpara where it was levied at Rs. 35 per seer, against a uniform rate of Rs. 20 in 1929-30 and Rs. 11 in 1912-13. In practice only chur ganja was used in 1930-31 (chur ganja consists of the broken pieces of the flower which drop off in making flat and round ganja). The drug was consumed in all districts except the Lushai Hills. In the other hill districts the consumption was confined to plains men. The total consumption in 1930-31 amounted to 223 maunds 5 seers against 580 maunds and 32 seers in 1929-30 and 846 maunds 24 seers in 1912-13. The fall in consumption of ganja was caused, as was anticipated, by the increase in the retail price from 0-12-0 to 1-1-0 a tola (Re. 1 in Goalpara) and the general trade depression which left little over for expenditure on luxuries. Picketting of shops and temperance propaganda in Sylhet, Nowgong and Kamrup and the smuggling and consumption of hill ganja in Sibsagar, Sylhet, Darrang and Kamrup also affected sales.

The average taxation on ganja in 1930-31 was Rs. 84.9 per seer (Rs. 57.6 from duty and Rs. 27.2 from vend fees) against Rs. 46.79 per seer (Rs. 20.07 from duty and Rs. 26.72 from vend fees) in the preceding year and Rs. 20.3 per seer (Rs. 11.1 from duty and Rs. 9.2 from vend fees) in 1912-13.

BHANG.

75. Supply, duty and vend arrangements.—The cultivation of the hemp plant was forbidden, but its wild growth was so extensive that the only restriction hitherto found feasible in regard to the possession of bhang had been to fix a limit of a quarter of a seer per individual, the possession of any larger quantity requiring a special license. In the year 1930-31 only two licenses for retail sale were taken out. The retail vendors obtained their supplies from outside the province. Duty was levied at the rate of 0-8-0 per seer at the time of issue of passes to the retail vendors.

Apart from the ordinary retail licenses 32 druggist's permits were issued on payment of a fee of Re. 1 each in Cachar, Sylhet, Kamrup, Nowgong and Sibsagar for the sale by medical practitioners of medicinal preparations containing bhang. In 1929-30 there were 32 such permits against 3 in the year 1912-13.

The total annual fees amounted to Rs. 682 as compared with Rs. 666 in the preceding year.

- 76. Consumption and average taxation.—The consumption of bhang in 1930-31 amounted to 1 maund 15 seers against 1 maund 20 seers in the preceding year and 5 maunds 9 seers in the year 1912-13. The average taxation thereon in 1930-31 was Rs. 12·1 per seer against Rs. 11·1 per seer in 1929-30 and Rs. 1·64 per seer in the year 1912-13.
- 77. Offences and convictions.—The total number of offences relating to hemp drugs detected in 1912-13, 1929-30 and 1930-31 in the province of Assam were 52, 155 and 235 respectively. Among the cases of 1930-31, 79 were for illegal importation of hill ganja, 60 for illicit possession and sale of hill ganja and 38 for illegal cultivation of excise ganja.
- 78. Consumption of and taxation on, all description of hemp drugs taken together.—Of ganja and bhang taken together the total consumption in the province in 1930-31 amounted to 224 maunds 20 seers or 1.18 seers per 1,000 of population according to the census figures of 1921. In 1929-30 the figure was 582 maunds 12 seers or 3.1 seers per 1,000 against 5.1 seers in 1912-13.
- 79. Revenue.—Revenue from hemp-drugs (charas, bhang and preparations thereof) for the year 1930-31 amounted to Rs. 73,068, against Rs. 59,034 in the preceding year and Rs. 1,36,000 in the year 1912-13.

CHAPTER XI.

NORTH-WEST FRONTIER PROVINCE.

Charas.

80. Import, duty and Consumption.—The charas required for consumption in the province was obtained either from the Punjab or direct from Central Asia viā Chitral or the Gomal route. Imports by this last route were, however, very rare and Provincial requirements were met partly from the stock of Chitral charas stored in the Peshawar Warehouse and partly from contraband charas confiscated by the courts. The issue price to retailers was Rs. 26 (Rs. 20 duty and Rs. 6 cost price).

Bonded Warehouses were maintained during the year at the Headquarters of all districts for storage of the drug until cleared for consumption by payment of duty. Duty stood at Rs. 60 per seer till July 1st, 1928, when it was reduced to Rs. 20 per seer.

In 1928-29 the rate of duty on *charas* issued from the warehouse was reduced from Rs. 60 to Rs. 20 a seer, while in 1912-13 it was only Rs. 12 a seer. The receipts under this head during the year under report amounted to Rs. 35,270 against Rs. 26,919 and Rs. 23,079 in 1929-30 and 1912-13, respectively.

Charas was imported from the Punjab without prepayment of duty under a Transport-in-bond pass. Application for a pass was to be made to the Officer-in-Charge of the Punjab Bonded Warehouse from which the import was made and pass granted was held to be sufficient authority for the import of the drug into the Province and for its transport to the Bonded Warehouse of the district of destination.

The consumption of charas in the Province in 1930-31, as shown by the licit sale returns was 1,700 seers compared with 1,397 seers in the preceding year and 3,844 seers in the year 1912-13. The figure is indicative of progressive improvement in the licit sale of this drug, due to the existence of the Chitral Bonded Warehouse and the reduction in import duty from the 1st July 1928. Even after the reduction of duty licit charas was sold at 8 annas to 9 annas per tola, while contraband charas could be had at annas 3 to annas 4. The difference in cost which still subsisted not withstanding the reduction of duty, was an obvious incentive to smugglers.

81. Revenue from licenses.—The receipts from license fees in 1930-31 amounted to Rs. 34,388 against Rs. 31,395 in 1929-30 and Rs. 2,432 (for charas and bhang together) in 1912-13.

BHANG.

And the second second second

82. Cultivation and taxation.—Bhang grows wild in some parts of the Province. Cultivation was unrestricted in the districts of Hazara, Peshawar and Kohat. In other districts cultivation was prohibited, except under

special licenses issued to faqirs and other persons attached to religious institutions. Such persons paid no duty on their cultivation.

- 83. Import, export and transport.—A duty of Re. 1-8 per quarter of a maund of bhang was levied (a) on import into the Province and (b) on transport within the Province or to places outside the Province, unless such transport took place under bond for the repayment of the import duty leviable in the Province of consumption. Bhang could be imported into the Province from (a) foreign territory situated to the West of the Indus or Kashmir and (b) the Punjab, by any person holding a license to sell the drug wholesale or retail. In the case of imports from foreign territory, it was necessary to obtain a permit from the Collector of the district in which the importer held his license and in addition an import pass from the Collector of the district into which the bhang was to be brought on first reaching British India. Imports from the Punjab could be made only under a transport-in-bond pass obtained from the Collector of the district of the Punjab from which the import was made on the production of a permit from the proper officer of the importing district.
 - 84. In 1930-31, the bhang consumed in the Peshawar, Baunu and Dera Ismail Khan districts was imported from the Punjab and Rs. 1,475 realized as duty thereon were credited to the North West Frontier Province. There were no imports into Hazara and Kohat where, as stated above, bhang grow wild. In 1929-30 the duty on imported bhang amounted to Rs. 715-8 against Rs. 480 in 1912-13.
 - 85. Sales of bhang decreased from 6,298 seers in 1912-13 to 6,258 seers in 1929-30 but again increased to 6,881 seers in the year under report.
 - 86. Vend arrangements for charas and bhang.—The right of retail vend of charas and bhang in separately sanctioned shops was sold by auction. Most of these shops were for the sale of both drugs. In the years 1929-30 and 1930-31 there were respectively 60 and 61 shops for the sale of charas and bhang together, against 56 in 1912-13. There was also one shop for the exclusive sale of charas in each of the years 1929-30 and 1930-31 against 18 in 1912-13. There was also one bhang shop in the year 1912-13.

GANJA.

- 87. Ganja was not consumed in the Province and its import and possession were prohibited.
- 88. Offences and convictions.—The number of persons convicted for serious offences in respect of hemp-drugs in 1930-31 was 93 against 74 in the preceding year and 9 in 1912-13. Convictions for minor offences were obtained in the case of 2 persons in 1930-31 as against 6 in 1929-30 and 8 in 1912-13.
- 89. Preventive Staff.—The energies of the preventive staff consisting of one Detective Excise Inspector, 3 Detective Sub-Inspectors of Excise and 22 Detectives entertained from the 1st April 1927 were mainly directed against traffic in contraband charas and opium by rail, road and river. The results of their work have already been reported in the Excise Administration Reports.

CHAPTER XII.

DELIII.

- 91. General Revenue.—The revenue accruing from the sale of hemp drugs in the Delhi Province for the years 1929-30 and 1930-31 amounted to Rs. 1,66,243-12 and Rs. 2,04,719 respectively, as against Rs. 67,883 during the year 1912-13, derived from license fees and duty on hemp drugs consumed in the Delhi Province during the respective years.
- 92. Charas and bhang.—All charas and bhang consumed in Delhi was imported in bond, from the Punjab, on payment of duty in the local Treasury. For this purpose a warehouse was established at Delhi with effect from 1st April 1917.
- 93. Consumption of charas.—The total consumption of charas and bhang in Delhi during the years 1929-30 and 1930-31 compared with the figures of 1912-13 are detailed below:—

					1012-13.	1020-30.	1930-31.
 Charas Bhang 	•	•	•	•	3,895 4,071	3,994 2,221	4,278 4,254

The increase in *charas* sales during the year as compared with the preceding year was due to the reduced duty of Rs. 20 per seer and the consequent displacement of illicit *charas*. The increase in sales of *bhang* was due to its use as an alternative for country spirit which was rendered scarce by the picketting of shops.

- 94. Retail vend of charas and bhang.—The right of retail vend of charas and bhang was sold by public auction. During each of the years 1929-30 and 1930-31 there were 6 shops for the sale of charas and an equal number for bhang, as against 8 and 7 respectively during the year 1912-13.
- 95. Wholesale vend.—Wholesale licenses were issued at Rs. 16 per annum and the fee charged for wholesale in bond license was Rs. 5 per annum. There was only one wholesale dealer in Delhi during the years 1929-30 and 1930-31 as compared with 3 in 1912-13.
- 96. Duty.—The rates of duty levied in the Delhi Province were as follows:—

	1912-13.	1929-30.	1930-31,
 Charas per seer Bhang per quarter maund or fraction thereof. 	Rs.	Rs.	Rs.
	10 0 0	20 0 0	20 0 0
	1 0 0	1 8 0	1 8 0

(4) The arrangements for the vend of the drugs described in paragraph 100 above were continued.

102. The number of retail shops sanctioned under the above arrangements in each of the year 1912-1913, 1929-1930 and 1930-1931 was 16. The total receipts from duty and vend fees combined amounted in 1930-1931 to Rs. 62,382 (representing 9.29 of the total Excise Revenue) as compared with Rs. 70.067 (or 9.82 per cent, of the total Excise Revenue) in 1929-1930 and Rs. 18,000 (or 5.1 per cent, of the total Excise Revenue) in 1912-1913. Taking all descriptions of hemp drugs together, the average consumption thereof per 1,000 of population was 8.37 seers in 1930-1931 as compared with 8.99 seers in the preceding year and 6.5 seers in the year 1912-1913. The total average taxation per seer thereon in 1930-1931 amounted to Rs. 15.04 (Rs. 12.31 from duty and the balance from vend fees) in the preceding year and Rs. 5.6 (Rs. 2.5 from duty and the balance from vend fees) in 1912-1913.

The consumption figures for these years were as under:-

	* 1 - 1 - 1						1912-19)	: :3.	1929-19	30.	1930-19	31.
							Mds.	Srs.	Mds.	Srs.	Mds.	Srs.
Charas			•		•	•	17	14	21	35	20	12
Ganja .	••		•		•	•	0	22	1	31	1	19
Bhang	•		•			•	51	39	70	39	67	11
Majun	•	•	•	•	•	•	11	1	16	32	14	23
				T	otal	•	80	36	111	17	103	25

CHAPTER XIV.

Coora.

- 103. Supply, rend, etc., of ganja.—Ganja was the only hemp drug in use in the Province. Ganja is the dried flowering tops of cultivated female hemp plants which have become coated with resin in consequence of having been unable to set seeds freely. Its cultivation was strictly prohibited in Coorg. Ganja required for sale was obtained from the Mysore Darbar. The whole-sale supply and vend was conducted by Government through the treasury department. The drug was issued from the treasury at Rs. 27-8 a seer against Rs. 25 a seer till 30th June 1929 and Rs. 27-8 till 31st March 1930, in 1929-30, and Rs. 7-8 a seer (80 tolas) during 1912-13.
- 104. Retail vend, etc.—The number of retail shops in 1930-31 and 1929-30 was two against 5 in 1912-13.
- 105. Revenue, etc.—The right to sell in these shops was auctioned. The rental realised in 1930-31 was Rs. 1,905 against Rs. 1;160 in 1929-30 and Rs. 1,023.5 in 1912-13.
- The total revenue derived under this head in 1930-31 was Rs. 5,131-1-6 against Rs. 4,456-8-9 in 1929-30 and Rs. 6,580 in 1912-13.
- 106. Consumption.—The quantity of ganja consumed in 1930-31 was 117.31 seers or 0.72 seers per 1,000 of population in 1929-30, and 741 seers or 4.2 seers per 1,000 of population in 1912-13.

CHAPTER XV.

BALUCHISTAN.

107. General revenue statistics.—The revenue from bemp drugs for the year 1930-31 amounted to Rs. 65,000 (including Rs. 950 on account of duty on charas imported by Kalat State contractors) being about 11.40 per cent of the total excise receipts. Rs. 33,000 of this amount were derived from vend fees and warehouse dues and Rs. 32,000 from duty.

In 1929-30 the total receipts from hemp drugs amounted to Rs. 68.000 (Rs. 36.000 from vend fees and warehouse dues and the balance from duty), against Rs. 26,000 (Rs. 15,000 from vend fees and warehouse dues and the balance from duty) in 1912-13. In 1929-30 the receipts from hemp drugs bore a percentage of 11.00 to the total excise revenue, while in 1912-13 the hemp drugs receipts represented 9.3 per cent of the total excise receipts.

108. Vend arrangements and cultivation.—The cultivation of the hemp plant was absolutely prohibited. The contracts for the wholesale and retail vend of hemp drugs were granted separately in all Districts, there being in the year 1930-31, 5 wholesale shops and 40 retail shops against 5 wholesale shops and 42 retail shops in the year 1929-30. In 1912-13 there were 9 wholesale and 68 retail shops.

109. Source of supply and statistics of consumption.—The sources from which the supply of hemp drugs required for consumption in Baluchistan was derived were the Punjab, Sind and Bombay. Charas was imported from the Punjab, bhang mainly from Sind and ganja from Ahmednagar in Bombay. The consumption of the last mentioned drug was, however, exceedingly limited.

The statistics of import and sale for 1930-31 were as follows, but figures relating to sale being those furnished by the licensed vendors, were not quite reliable.

								Quantity	imported		
I)escri	ption	of her	np dr	ogs.		From I Provi		From Afghanistan.	Quantit	y sold.
							Mds.	Srs.	Mds. Srs.	Mds.	Srs.
Ganja			•	•	•	•	o	9	Nil	o	3
Charas	•	•				•	45	34	Nil	32	27
Bhang	•	•	•		•	•	31	38	Nil	25	10
		T	otal	٠.	•		. 78	1	•••	• 58	0

In 1912-13 and 1929-30 the consumption of each sort of hemp drugs was as below:—

				**						1912	- 13.	1929	30.
				, 				····	•	Mds.	Sra.	Mds.	Srs.
Ganja	•						•	••		4)	15	0	10
Charas	•	• '	•				•	•		22	17	32	8
Bhang	•	•	•	•	•	•	•	•	-	23	38	27	6
							T	otal		46	30	63	24

110. Restriction on hemp drugs traffic.—Under the revised hemp drugs arrangements introduced in 1902, license holders were required to import the drugs by rail from other Exitish Provinces in bond. Drugs so imported, were stored in a bonded warehouse established at Sibi and taxed on issue therefrom to licensed contractors for sale to the public. The rates of duty levied per seer on drugs so imported in each of the years 1910-13, 1929-30 and 1930-31 were as follows:—

				·					1912-1	3.	1929-30.	1930-31.
				•					Rs.	۸.	Rs.	Rs.
Ganja .		•	•	•	•	•	•		7	8	10	10
Charas	•	•		•	•	•	•	•	12	0	20	20
Bhang	٠	•	•	•	•	•	•	•	1	0	1	1

The physical features of the Frontiers of Baluchistan did not admit of strict control being imposed in respect of imports by illicit means from Afghanistan and Kalat, but these were subject to close supervision at the licensed vendors shops where any stocks of drugs found in excess of the quantities taken by the vendors from the Bonded Warehouse at Sibi were assumed to have been imported from foreign territory and dealt with according to law.

111. Illicit traffic and offences.—Charas was occasionally smuggled from Persia, Malakand and Afghanistan, while a certain amount of charas and bhang was also illicitly imported from the Kalat State. Three cases of charas smuggling as detailed below, were detected during the year under report:—

The quantity of charas involved was 4 seers 9 chh. and 1 tola.

- 112. In order however to minimise the chances of smuggling charas from across the border, the selling price was fixed at Re. 1-4-0 a tola with effect from the 1st April 1927. Prior to 1927-28 the selling rate not being fixed, the licensees sold charas at any rate they chose, and generally at the rate of Rs. 2-4-0 to 2-8-0 a tola. The price was reduced to 0-12-0 a tola from 1st October 1928. The result of the above measure was that the consumption of licit charas rose from 645 seers in 1927-28 to 1.055-20 seers in 1928-29, 1.287-73 seers in 1929-30 and 1,306-58 seers in 1930-31.
- 113. Average consumption and taxation.—The average consumption of hemp drugs (of various sorts together) per 1,000 of population in 1930-31 was 5.68 seers against 6.21 seers in 1929-30 and 4.5 seers in 1912-13. The average taxation thereon in 1930-31 amounted to Rs. 28.05 per seer (Rs. 14.04 from vend fees and the balance from duty), compared with Rs. 28.52 per seer (Rs. 15.23 from vend fees and the balance from duty) in 1929-30 and Rs. 13.9 per seer (Rs. 8 from vend fees and the balance from duty) in 1912-13.

to the sound of all sorts taken together and CHAPTER XVI.

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speron f popu			Potal consumption of	1 1 1 1	1	1912-13, 1929-30, 1930-31, 1912-13, 1927-3	52,178				151,837	:	121,100				20,245	31,073	10,112	7.066	202.0		11.	1,870	920,783	
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total per 1	ı			Bhang.	-	.30.	202.9			20,27	15,882 1		10.578			22,22	2,010	e	8::	00		110,	:	1,046	334,732	a°9 of 19
of homp drugs of each sort separately, total consumption of the grain the years 1912-13,			2	_	-	.13.	0000			104,418 7	27,917 1		21.515			91,150	61.5	606	700 P		1104		:	623	478,165	* Fleuras rolate to enlendur years execut in the care of 1912-13.
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of cach	3		p drugs	Charas.		020-30.	Ī	:	:	100,0	8,008		:		022'23	20,750	:	:				875	:	1,288	1 61,136	to calend
drugs e	<u>.</u>		nod bono			12-13.	İ	:	6,433†	10,517	1,080		:	:	60,144	25,464	7.13	•	: 0	12/2	3,835	100	:	807	170,181 102,731	PA rolato
hemp	erugs		Consumption of hump drugs of each sort, of 6.	-	<u>_</u>	1030-31, 1012-13, 1020-30, 1030-31.	İ	42,380	21,777	287	10.200		+	38,154	10,731	:	61.0	20,04	8,026	:	:	50	117	6		* Wenr
tion of	icusto (ŏ	١	Ganja.		1	43,208	31,584	200	105.307	-	3	56,434	14,012	:	15 206	one or	23,232	:	:	11	122	10	247,022	
Chesified statement showing consumption of	the average consumption of homp				G	1912-13, 1929-30.		43,278		833		122,010	:	90,034	16,343			47,132	33,861	:	:	22	711	16	415,537 247,022	
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igisən).	t .	7						Medana Prosidency	minutes recorded proper Proper	romor	Sind .	Bengal Presidency	Burma .	Biliar and Orlssa	Thitted Provinces	50000	Punjab .	Central Provinces and Berare	Авват .	North-V	Delhi .	Ajmer-1	Coord	Balneh	Total f	

Figures reinto to calendar years except in the rave of † Revieed Heure.
 Figures not available.

Statement showing the himp drugs revenue, its perceptuge to total Brains revenue and its incidence yer lovel of proposition

161	(In the	(In them and of cupies)	threa)	The state of the s	to to the state of forming that in the		Le sal of Pro-	the street of th	4-3 -3 -3 -3	
	1912-13,	19231-39.	1930-31.	1912.13.	102 :30.	Hearth.	100 22 13	(Perfective)	The state of	
Madras Presidency	17.	31,46	20,25	;;;	3.5	F.	7 2 2 2		10.00	
Bombay Presidency Proper	7,49	19,72	11,30	e e	13	15	=		=	
Sind	5.03	55'0	26.5	÷.c	16-11	11.11	=======================================	77	17 11 2	
Bengal Presidency	30,70	1,37	23,03	E-647	63:23	2:2:	=======================================	0	 0	
Burma	:	:	:	:	:	:	:		:	
Bihar and Orissa	23,08	11.98	29,43	61	i.	e, e	0 70	÷1	=======================================	
United Provinces	21,06	34,37	31,03	19-10	29-00	24.2	0 0 10		e:	.1
Panjab	7,54	11,78	12,24	11:30	÷	11.50	0 0	0 0 11	11 0 0	1
Central Provinces and Berar *	7,10	14,37	1,69	7.0	::	10.0 10.0	0 0 10	· ·	e: 	
Ачэвт	6,88	10,87	7,53	14.20	1:91	13:3	0 1 3	e: e:	: 1- -	
North-West Frontier Province	1,36	23	23	26.00	÷	7.5	0 0	0		
Delhi	85	1,06	2,01	16-97	26.7	1.05	90 61	0	: x	
Ajmor-Merwara	18	70	66	01-9	0.83	02-5				
Coorg	7	4.5	12	2:0	101-1	1.61	0		: <	
alvehistan	26	‡su	65+	6.0	11-00	07-11	-	· c1) e:	
Total figure for British India	1,21,87	2,20,24.6	1,70,71	0.0	1111	10.5	0 0 10	}		

† Including Rs. 4,068 on account of duty on charas imported by Kalate State. States. Rovised figures.

stone showing the number of shops	III. III. gach description of hemp drugs during 1912-13, shops licensed for the retail sale of each description of hemp drugs during 1912-13, 1999-30 and 1930-31.	mp drugs during 1912-13,
. Classified statement showing acc	1912-13.	1930-31.
Province.	Number of licenses for the retail sale of retail sale of Ganja. Bhang. Charas.	retail sale of Ganja. Bhang. Charas.
Madras Presidency . Bombay Presidency Proper	538 572 378 (d)444 5	193 203 14 1,206 331 34 1,108 290
Bengal Presidency Burma Bihar and Orissa United Provinces Punjab	495° 739 (b)276 (b)277 10 00 00 00 00 00 00 00 00 00 00 00 00	2,10S (c)277 (c)276 234 234 50 60
Gentral Provinces and Defect. Assam North-West Frontier Province Delhi	16 16	16
Ajmer-Mervara Coorg		40(c)
Total	1,110 3,925 4,045 1,209 649 3,479 1,208 30	390 3,458 2,64 390
•Of these 396 shops sold bha ‡ Figur (a) Inclusive of tempo	ing and charas together. †Of these 50 shops sold bhan, ing and charas together. †Of these 50 shops sold bhang and crary licenses. (b) Of these 232 shops sold bhang and together. (d) Inclusive of bhang druggists, permits.	nand charas together. haras together. (c) Of these 30 shops only sold ganja.
* 227 (b)		

IV.

Statement showing for each Province (excluding Burma where the use of the hemp drug is prohibited) the rates of duty levied on each description of hemp drug and the average taxation per seer on all hemp drugs during 1912-13, 1929-30 and 1930-31. Separate statistics for ganga, charas and bhang under average taxation are, as a rule, not available owing to the right of vend of various description of the drugs being disposed of together.

Statement showing for each Province (excluding Burms where the use of the drug and the average taxation per secr on all hemp drugs during 1912-13 average taxation are, as a rule, not available owing to the right of tend of

1			ng to the right by	duty per se
		Ganja.	Charas,	
Province-	1912-13.	1020-30. 1030-31.	1012-13. 1020-30.	1930-31.
Malras Presidency	1	Rs. a. p. Rs. a. p. 25 0 0 25 0 0	its. a. p. Its. a. p.	Ita, n. p.
Bombay Presidency Proper .	1 1	35 0 0 35 0 0	12 0 0	
Sin.l	7 8 0	20 0 0 20 0 0	16 0 0 20 0 0; 12 0 0 70 0 0	i
Burma	790	35 0 0 35 0 0		
Bihar an l Orirsa	to 11 0 0	and and 40 0 0	12 0 0	••
United Provinces	6 0 0 10 0	34 6 0 34 6 0 to 35 2 0	12 0 0 55 4 0 to 56 4 0	53 4 0 to 56 8 0
Punjah	Import	prohibited.	10 0 0 20 0 0	20 0 0
Central Provinces and Berar*	780	55 0 0 55 0 0	16 0 0	••
Assam	11 0 0	20 0 0 60 0 0	12 0 0 12 0 0	12 0 0
North-West Frontier Province				••
Delli	••		10 0 0 20 0 0	20 0 0
Ajmer-Merwera	7 8 0	10 0 0 10 0 0	10 0 0 60 0 0	60 0 0
Coore Baluchistan	7 8 0	24 7 3 25 0 0 10 0 0 10 0 0	12 0 0 20 0 0	20 0 0

V. hemp drug is prohibited) the rates of duty levied on each description of lemp 1929-30 and 1930-31. Separate statistics for ganja, charas and bhang under various description of the drugs being disposed of together.

-		n oj the u									
in force on			Ave	raze taxat	lon per sco	er en all e	de cri ;	t'on ci	her p	dr i.r.	•
	Blang.			By daty.		By	rend (lera.		Ti tal	
1912-13.	1929-00.	1900-51.	1912-13.	1923-50.	1930-31.	1912-13.	1919-	1979-	17:12- 13	19:5-	1270
Rs. a. r. 3 0 0 1 0 0 1 0 0 0 5 0 1 0 0	Rs. a. p. 7 8 0 3 0 0 2 0 0 1 0 0	R:.a. r. 7 8 0 4 0 0 2 0 0; 1 0 0	R 7·13 7·8 2·6 0·8	E:. 22-71 40-73 3-98 34-70	Re. 22-56 40-03 4-02 53-8	2-8 1	23-08	12-05 C3-47 4-11	13:8 11:6 4:4	7.52	1
 0 8 0	3 0 0 ani 2 0 0	2 0 0 2nd 2 0 0	•• 9-1	 55·1	 ಯಕ	 7-5	21-9 	 -0-1	 10-9	es-2	 (1-2
3.D. 8 0 0 T.D. 4 0 0 (per trd.)	1.D. 25 0 0 0 0 (pr 1 aund)	T.D. 25 0 0 100 0 0 (rer naun!)	3.0	11- £a	12*	¢•o	13.713	1-1-	See See See See See See See See See See	* \ . * * *1	##10
	. 6 per raun		୧ -၁	23-15	£5-1°	2*4	19:12	2:-e . i	e:	41	£5 +0·
2 0 0 0 8 0	7 (c) 7 % 0	9 0 0 0 5 0	7:5 11:0	(B) 2~c7	(?) 4° (2)		220	4.;	1:-	٠,	+5 * 18,
4 0 0 (P f (au))	c c o (rem t am d)	10 0 0 (re-	7-1	(0.52	\$7.00	2-7- j. 1	-1 47 	2~21 }	15 4	Tardi	. *1
4 C O	Laren 1.1, 6 0 0	1777	2-9	12-7-	; 1.17	7 20 3	; ; ; ; ;	12 72	· • • • • • • • • • • • • • • • • • • •	. * * .	1
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+) or decrease ces in 1930-31 ces in 1930-31 +19.7 +19.7 +13.67 -27.1 -9.6 -27.1 -9.6 -27.1 -9.5 +15.1 -9.5 +15.1 -9.5 +15.1 -9.5 +100.0	#
Percentage of increase (+) or decrease Percentage of increase (+) or decrease Percentage of increase (+) or decrease Percentage of increase (+) or decrease Percentage of increase (+) or decrease Percentage of increase (+) or decrease Percentage of increase (+) or decrease Percentage of increase (+) or decrease Percentage of increase (+) or decrease Percentage of increase f increase of increase of increase of increase of incr	† Rovised figures.
1929:30. 1929:30. 1929:30. 1930-31. 1,066 (offences)	
ons of hemy drugs and 1929- of 1912-13 and 1929- of 1912-13 and 1939 1928-30. 1928-30. 1928-30. 1928-30. 1938-3	of 1912-13.
T. T. ting to all descriptions of III descriptions for offences aber of convictions for offences 261 (offences) 1,513 (offences) 264 89 446† 89 446† 204 89 446† 204 89 42 154 817 177 177	* Figures relate to calendar years except in the case of 1912-13.
fences relating to all deorease (—) over the	elate to calendar year
the number of orince. Proper Proper es and Borar* ces and Borar* residual provinces	rera in .
Statement showing Statement showing Radras Presidency Bombay Presidency Bengal Presidency Burma Sind Sind Cand Burma	Delhi Ajmer-Merv Coorg Baluchiste
Statement showing the number of officences 19,000 of themy drugs and the percentage of increase (+) or decrease in 19	Delhi Ajmer-Merwara Coorg Baluchistan * Figures rel

Statement showing the percentage of total gross-revenue derived from hemp drugs in the years 1912-13, 1929-30 and 1930-31. VI.

The first factor of the factor									
	Tote (In	Total gross revenue: (In lakhs of rupees.)		Revenue tea (In l	e realized from hom In lakhs of rupees,	omp'drags: 308.)	Percentago nue derive	Revenue realized from bemp'drugs; Percontage of the total gross reve (In lakhs of rupees.)	gross reve- o drugs in
Froymos.	1912-13.	1929-30.	1930-31.	1912-13.	1929-30.	1930-31.	1912-13.	1929-30.	1930-31.
Madras Presidency	8,08-4	18,72.9	17,523	7.2	21.86	20.25	6.0	1.2	1.2
Bombay Presidency including Sind	7,95-8	16,91.5	13,80.8	12.5	. 28-98	23.10	1.6	1.8	1.6
Bongal Presidency	7,16-5	11,35.4	2.99'6	30.7	54.3	40.4	4.2	4.74	4.2
Burma	6,08-3	8.76,01.	7,75.4	:	•	;	:	•	:
Bihar and Orissa	3,35-2	5,94.5	5,27.5	23.1	44.0	20.8	6.9	7.5	5.6
United Provinces	7,07-9	12,98-1	11,96-7	24:1	38.4	34.1	3.4	3.0	83
Punjab	5,09.5	11,27-74	10,55-83	7.4*	11-78	12.28	9.0	1.04	1-16
Control Provinces and Bihar	3,25.4	5,06.5	4,66.4	7.4	13.0	5.6	80	2:7	5.0
Азват	1,78-1	2,76.1+	2,56.3	06.9	10-80	7.5	06-8	3-90	2.90
North-West Frontier Province.	4.04	09-6	9.68	ü	.29	.73	84	0.10	7-50
Dolhi	2.15	42.29	34.47+	89.	1.66	2.04	-17	26-70	40.10
Ajmer-Morwara	(8)	(g)	<u> </u>	(g)	(g)	(g)	· (2)	· · (a)	; (a)
Coorg	(g)	16.91	12 45	0.02	÷0.0	0.02	<u> </u>	0-29	0.40
Baluclisatan	16.58	24.87	21.80	.26	89.	.65	1.67	2.73	2-98
* Including Dolhi	Jolhi.	(a) Inform	(a) Information not available.	ilable.	† Rovise	† Rovised figures.	`		

		~	1012-13.			1027-28.			1028-20.	<u>۔</u>		1029-39.	•		1930-31.	_ :
Province.	1	-simbe	Gianas.	Licus and prepara- tions thereof.	.zjas9	"tarch)	-eregerg bns bandd Joereat eneir	-ລໂຕລນີ	Charas.	Share and prepara	rfar 9	Christ.	Facy and prepara-	rfurg	Charte.	-mepary bas y n'il domait ench
Madrus Presidency Kombay Presidency Proper . Sind . Isongal Presidency .		S. * * *			35. * * : :	S + + 5.	£		£***:	8778. * * *	Srs.				× + + 15	ž. * * °.
Burma Orlan	j	=++	\$:* * :	Ē**:	· =	2 . 2 . C.	• ::	* :::		* :::	****	}	****		6	
Amun (p) . North-West Brantise Province Dolin Afmor-Maryure . Goog	• • • • • •	****	*****	*****	****	+ = + + + +	* ****	Ē	* * * * * *	*****		+ * + = -+	4 * * * * *	Ë	: • • • •	* * * * *

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